

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Debtor,

IRVING H. PICARD, Trustee for the Liquidation of
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

THE ESTATE OF BENJAMIN T. HELLER,
Defendant.

Adv. Pro. No. 10-04367 (SMB)

MEDIATOR'S FINAL REPORT

Hon. Allen Hurkin-Torres (Ret.), the mediator in the above-captioned adversary proceeding (the "Adversary Proceeding") submits this final report pursuant to Local Rule 9019-1 and section 3.4 of the Procedures Governing Mediation of Matters of the United States Bankruptcy Court for the Southern District of New York and reports as follows:

1. The mediation of the Adversary Proceeding took place on July 30, 2020 via a virtual Zoom conference.

2. The parties negotiated in good faith and complied with all relevant orders governing the mediation including the Bankruptcy Court's Order entered November 10, 2010, (1) Establishing Litigation Case Management Procedures for Avoidance Actions and (2) Amending the February 16, 2010 Protective Order, but were unable to reach a mutually satisfactory resolution of the disputes involved in the Adversary Proceeding.

3. Accordingly, as further attempts to resolve this matter via settlement would be unproductive, this matter should be deemed concluded.

Dated: September 2, 2020
New York, New York

/s/ Hon. Allen -Hurkin Torres (Ret.)
Hon. Allen-Hurkin Torres (Ret.), Mediator